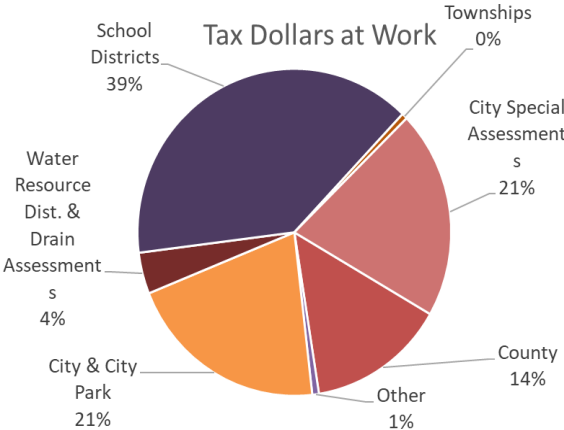


Each year, in early December, the county sends out property tax statements. For the most recent Tax year, those statements represented \$307 million in real estate taxes. Of this, the county levy amounts to over \$43 million, or approximately 14%. City levies and city special assessments account for another 42%. School Districts account for the largest percent of tax dollars, over 39%. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 5%. With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety and water management, just to name a few.



For your convenience, you can pay your taxes using any of the following methods:

- The Finance Office accepts cash, check or credit cards.
- When you use your credit card you will be charged a convenience fee.
- On the Internet, at www.casscountynd.gov payments may be made with credit cards or electronic check. Convenience fees will apply.

Cass County Government
211 9th Street South
P.O. Box 2806
Fargo, ND 58108

Phone: 701-241-5600
Fax: 701-241-5728
Email: auditor@casscountynd.gov



Budget in Brief 2020

Cass County Commission

Chad M. Peterson (Dist 1)
Rick Steen (Dist 2)
Ken Pawluk (Dist 3)
Duane Breitling (Dist 4)
Mary Scherling (Dist 5)

County Finance Director
Michael Montplaisir, CPA
auditor@casscountynd.gov

A copy of the detailed budget may be viewed at the County Finance Office,
211 9th Street South, Fargo,
North Dakota, or online at
www.casscountynd.gov

2020 CENSUS: WHAT YOU NEED TO KNOW



Start Date and Questions

The Census will start on April 1, 2020 and will end in July. This year, the option of taking the census online will be available. No code is required and there are only 11 questions to answer. You will not be asked for your social security number or bank account information.



P.O. Box Addresses

If your property address has a P.O. Box, you will not receive your Census forms in the mail. Instead, the materials will be hand delivered and left at the entrance of the property.

For more information, please access the Census website at <https://2020census.gov/>



Issues with Choosing Not to Participate

It's estimated that over a 10-year period, North Dakota will lose \$19,000 for each person that does not participate and \$15 million for just .1% of the population that doesn't participate. Your participation will have a big impact on Federal funds allocated to the state.



Fraud Concerns

When census employees are present on your property, they will have an identification badge, will not request to enter premises, or request social security number or bank account information.

Cass County Levy in Mills		
	2019	2020
General Fund	31.00	31.00
Special Levies:		
Road and Bridge	10.00	10.00
Human Services	0.00	0.00
Emergency Fund	0.00	0.00
Courthouse Addition Sinking	1.00	1.00
Building Fund	5.00	5.00
Senior Citizens Fund	1.00	1.00
Career Workforce Academy	0.00	1.00
Total Special Levies	17.00	18.00
Total General and Special Levies	48.00	49.00
Other Levies:		
Vector Control Board	.90	.90
Weed Control Board	1.40	1.40
Southeast Cass WRD	2.76	2.61
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	1.50	1.50

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals ‘Assessed Value’. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the ‘Taxable Value’.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

$$(\text{Taxable Value} \times \text{Mill Rate}) / 1000 = \text{Tax}$$

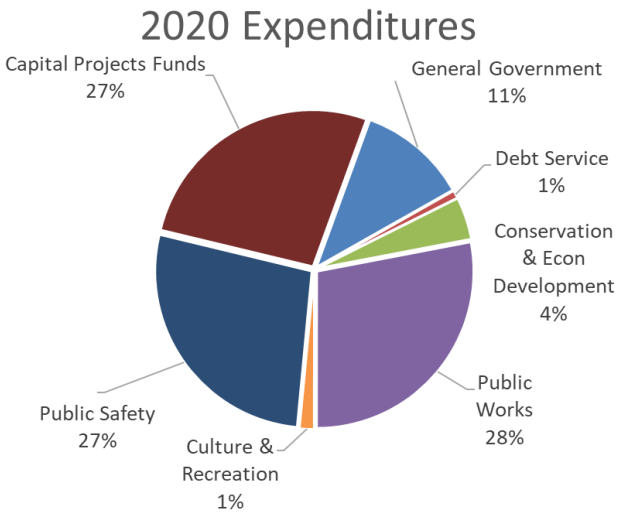
Noxious Weed Control is not levied in the City of Fargo. All areas within the county are included in one of the water resource districts (WRD).

The 2020 budget is \$124.5 million, similar to the budgeted amounts in 2019. One major difference is due to legislative changes with the Human Service Fund, which has not been budgeted for at this time. That budget will be completed later this year. Also due to this legislation, there are new costs in the County General Fund for the indirect costs associated with Social Services. The increase in capital projects is for the public safety communications project. The General Fund increase is mainly for increased salary and benefits for county employees.

Personnel costs increased by \$578 thousand over 2019. The county approved a 1.7% COLA for the 2020 budget. Personnel costs include salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2020 budget account for \$30.2 million of the \$124.5 million dollar budget.

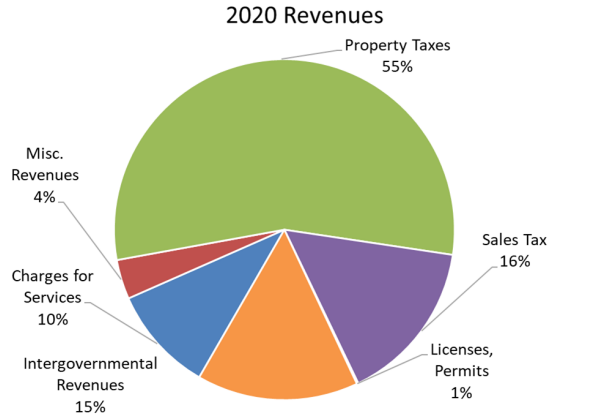
The County has made a change to its benefit package and will start offering a two-adult health insurance plan in addition to its single, single with dependent, and family plans.

The County Commission budget includes salaries and benefits for the county commissioners as well as payments to various public service agencies such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.



Cass County Budget		
Fund	2019	2020
General	36,977,061	39,920,547
Human Service	13,852,604	0
County Highway	17,221,185	19,653,419
Asset Forfeiture-Sheriff	114,791	115,683
Senior Citizens	1,610,085	1,719,629
911 Service	4,335,051	4,454,338
Asset Forfeiture-States Atty	2,500	2,500
Emergency	2,000,000	2,000,000
JAIBG Fund-Sheriff	4,000	4,000
24/7 Sobriety Program-Sheriff	397,017	410,189
Jail Commissary-Sheriff	117,875	461,429
Hazard Plan/Response Fund	11,600	8,000
Valley Water Rescue-Sheriff	43,500	43,500
NDRIN-County Recorder	1,142,300	1,301,100
Document Preservation	171,523	175,635
Parenting Workshop	18,000	18,000
Debt Services	976,405	959,853
Capital Projects	24,409,200	31,731,461
Health Insurance Trust	5,145,655	5,469,713
Telephone Trust	203,600	219,300
Motor Pool	39,259	40,065
Dental Insurance Trust	379,137	390,143
Weed Control	563,457	568,870
Vector Control	1,197,596	1,297,000
County Park	45,700	41,000
Southeast Cass WRD	6,871,700	6,871,700
Rush River WRD	615,995	615,995
Maple River WRD	3,232,960	3,232,960
North Cass WRD	498,235	498,235
Red River Joint WRD	2,314,090	2,314,090
Total	\$ 124,512,081	\$ 124,538,354

General Fund Departments		
Budgets	2019	2020
County Commission	4,868,442	5,423,101
County Administrator	3,241,704	3,166,037
Information Services	1,440,929	1,574,040
County Finance Office	1,757,994	1,726,661
County Recorder	668,324	667,357
Director of Equalization	561,080	572,066
State's Attorney	3,609,817	4,396,192
Coroner	292,105	392,433
County Sheriff	19,311,778	20,417,317
Emergency Management	246,919	255,897
Planning	137,256	168,454
Extension Service	530,285	515,865
Social Service Indirect	0	250,700
Veteran's Service	310,428	394,427
Total	\$ 36,977,061	\$ 39,920,547



The 2020 revenue budget is \$107.9 million, compared to \$113.3 million in 2019. A budget has not been prepared for the Human Service Program at this time so the revenues for the program are not included in Intergovernmental revenues and account for much of the change. Intergovernmental revenues, including the county's share of State Aid, Highway Gas Tax and account for 15% of the county's revenues. A Mill levy increase of one mill was approved for the Career Workforce Academy. The county is heavily dependent on local property taxes (55%) as a source of revenue. Charges for Services include charges for services provided by the county.